SAKLESPUR SUB-DIVISION.

Notification No. C2. 2770—38-39, dated 15th November 1938.

Under Section 17 of the Mysore Village Panchayet Act, Mr. Somegowda, son of Subbegowda, is nominated as a member of the Village Panchayet of Hosahalli, Hethur Hobli, Manjarabad Taluk, *vice* Mr. Basavegowda, deceased.

Notification No. C2. 2755—38-39, dated 15th November 1938.

Under Section 17 of the Mysore Village Panchayet Act, Mr. Beeriah is nominated as a member of the Village Panchayet of Ibbadi, Kasaba Hobli, Manjarabad Taluk, *vice* Mr. Keshaviah, deceased.

R. RAMACHENDRA RAO,
Assistant Commissioner.

OFFICE OF THE PRESIDENT, SAGAR TOWN MUNICIPALITY.

Notification No. C. 139—38-39, dated 9th November 1938.

Notice is hereby given to the inhabitants of the Town Municipality of Sagar, that the Municipal Council desires to impose the tax on Arts, professions, Trades and Callings and in Offices and Appointments at the rates defined in the appended schedules in accordance with the Rules and Bye-laws published hereunder.

2. Any inhabitant of Sagar Town Municipality objecting to the imposition of the tax may, within one month from the date of this notice, send the objections in writing to the President, Town Municipal Council, Sagar.

3. Objections received after the prescribed time will be summarily rejected.

C. RAMACHANDRA RAO,
President.

Rules prescribing Taxes to be levied for Municipal purposes on Professions, Arts, Trades and Callings and on Offices and Appointments, sanctioned in Government Order No. L. 3169—Ml. 39-29-2, dated 4th November 1929.

Rules framed by the Sagar Town Municipal Council under Section 46 of the Mysore Town Municipal Act of 1933 for the Assessment of the tax on Professions, Trades and Callings and on Offices and Appointments:—

1. In the Rules the word "Person" shall include a Firm, Company or Associati on
2. Every person who within the Sagar Town exercises any Profession, Art, Trade or Calling or holds any Office or Appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said schedule as payable by persons of the classes in which such person is placed.
3. The tax shall be payable half yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VIII of the Town Municipal Act.
4. No person shall be liable to tax under these rules in respect of any half year in which he has exercised a Profession, Art, Trade or Calling or held an Office or Appointment for a period of less than sixty days within the Town.
5. The tax leviable under the Rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.
6. When a person exercises more than one profession, Art, Trade or Calling or holds more than one Office or Appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.
7. On or before 1st January and 1st July every year an assessment list in the appended form shall be prepared. The assessment shall be made in accordance with the Rules prescribed in the annexed schedule.

8. Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment provided that no such remission shall be granted unless notice in writing of the fact of his giving up the Profession, Art, Trade or Calling or Office or Appointment has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

9. The burden of proving the facts entitling any person to claim relief under this Rule shall be upon him.

SCHEDULE.

Tax on Arts, Profession, Trades and Callings.

(Section 61, Clause XI.)

Class I.

Every person holding any office or appointment, public or private, or employed in any capacity, whose pay, salary or pension amounts to Rs. 1,000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs. 1,000 a month or upwards :—

Yearly.

Rs. 50.

(i) Carrying on business as a Company ;
(ii) Abkari Renters, Wholesale and Retail Traders, and Manufacturers, of every kind, Contractors, Ship-Owners, Boat-Owners, Auctioneers and Commission Agents ;
(iii) Bankers, Money-lenders, Money-changers and Pawn-brokers ;
(iv) Editors and Proprietors of Newspapers ;
(v) Brokers and Dealers in Securities, Shares or Bills of Exchange ;
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents ;
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyans ;
(viii) Dentists and Veterinary Surgeons ;
(ix) Architects and Civil Engineers ;
(x) Owners and Farmers of Market and Toll-farmers ;
(xi) Keepers of Hotels, Lodging-Houses, Boarding-Houses ;
(xii) Builders and Surveyors ;
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton Presses and other Presses and Factories of all kinds ;
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circuses or Theatrical Companies, Musicians and Dancers ;
(xv) Dealers in animals or vehicles and owners or keepers of livery stables or hackney carriages ;
(xvi) Artizans.

Class II.

Rs. 25. Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 500 a month.

Class III.

Rs. 12. Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 300 a month or upwards.

Class IV.

Rs. 8. Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards.

Class V.

Rs. 4. Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 100 a month or upwards.

Class VI.

Rs. 2. Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 50 a month or upwards.

Class VII.

Re. 1. Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 30 a month or upwards.

NOTE.—The above classification is subject to the following provisions, namely—

Proviso 1. No owner of a Cotton Press shall be placed in any class below class II.

Proviso 2. No wholesale trader, Ship-owner, Banker, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill-owner or Factory-owner shall be placed in any class below Class III.

Proviso 3. No Abkari Renter (other than a mere liquor shop-keeper), Editor or Proprietor of a News-paper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange and no Pleader, Medical Practitioner (other than a Hakim or Vaidiyan), Dentist or Veterinary Surgeon shall be placed in any class below Class IV.

Proviso 4. No Auctioneer, Money-Lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toll-Farmer, Keeper of a Hotel, Lodging House, Boarding House or Billiard-saloon and no Builder, Surveyor or Owner of a Ware-house or Press (other than a Cotton Press or Oil Press) shall be placed in any class below Class V.

Professional Tax Assessment List.

Division No.....

Assessment in previous year		Monthly or annual income or other basis of assessment	New assessment			Remarks
No.	Amount		Class	Amount	No.	

SAGAR TOWN MUNICIPALITY.

Bye-laws framed by the Sagar Town Municipal Council under Section 46 (i) of the Mysore Town Municipal Act for enforcing the supply of information regarding liability to tax on Professions, Arts, Trades and Callings and Offices and Appointments.

1. On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf :—

(i) Every person exercising any Profession, Art, Trade or Calling or holding any Office or Appointment bringing him within one or more of the classes specified in the schedule appended to the Rules Framed under Section 46, Municipal Town Act, on this behalf shall, within 30 days after the receipt of the requisition, be bound to furnish a statement under his signature in writing in the form appended to these bye-laws showing his income or profits for the required year or years.

(ii) Every occupier of any building or land within the Town Municipal limits shall furnish within 30 days of the requisition a list in writing containing the names of all persons occupying such building or land and specifying the Profession, Art Trade or Calling, Office or Appointment of every such person.

2. (*a*) Every employer or the Head or Secretary of any Public or Private Office or of a Firm, or of a Company shall within the 15th July of every year furnish a list in writing of the names of all persons in his employ, or in employ of such office, firm or company with a statement of salary or income of each of the same.

(*b*) The above particulars in regard to any incorporated company of which such employer, head or the Secretary, as the case may be, is the agent.

3. Notwithstanding anything in these Bye-laws every person commencing to exercise any Profession, Art, Trade or Calling, or to hold any Office, or appointment in the Town Municipal limits who has not been required to furnish a return under Bye-law I shall within 30 days of so commencing give information of the fact to the President, Town Municipal Council.

4. Failure to furnish the required information or furnishing information which is untrue shall be punished with fine which may extend to Rs. 50.

SAGAR TOWN MUNICIPALITY.

True return furnished by.....under Bye-laws of the Town Municipal Council, Sagar, under Section 46 (i) of the Mysore Town Municipal Act as to his liability to tax on Profession, Arts, Trades, Callings and Offices and Appointments for the year.....

Name and address of the party	Nature of profession, Arts, Trade or Calling followed or Office or Appointment held	Date from which profession, etc., is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of the Party.

MUNICIPAL AND LOCAL BOARDS.

No. L. 4399—*Ml.* 51-38-26, *dated* 29*th November* 1938.

Under Section 15 of the Mysore Minor Municipalities Act, 1933 and the rules framed thereunder, Mr. P. K. Puttarajappa is elected Vice-President of the Periyapatna Minor Municipal Council, Mysore District.

No. L. 4397—*Ml.* 60-38-10, *dated* 29*th November* 1938.

Under Section 16 of the Town Municipalities Act, 1933 and the rules framed thereunder, Mr. R. Parasuramappa is appointed as a member of the Chitaldrug Town Municipal Council, *vice* Mr. Ramalingam, deceased.

By Order,
P. H. KRISHNA RAO,
Secretary to Government,
Local Self-Government Department.

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